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#### IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

In re: Chapter 11

CIRCUIT CITY STORES, INC., et al.,. : Case No. 08-35653-KRH

Telecopy: (804) 783-0178

Debtors. : (Jointly Administered)

#### NOTICE OF THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN INVALID CLAIMS)

**PLEASE TAKE NOTICE** that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the Liquidating Trust's Thirty-First Omnibus Objection to Claims (Disallowance of Certain Invalid Claims) (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as <a href="Exhibit 1">Exhibit 1</a>. By the Objection, the Liquidating Trust is seeking to disallow certain invalid claims.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the "Order"), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the "Claims") in connection with the above-captioned chapter 11 cases (the "Omnibus Objection Procedures").

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO: <u>Claim Claim Reference</u> <u>Number Amount Objection</u>

SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON MAY 3, 2012, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

#### <u>Critical Information for Claimants</u> <u>Choosing to File a Response to the Objection</u>

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the "Response") to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is <u>4:00 p.m.</u> (Eastern Time) on May 3, <u>2012</u> (the "Response Deadline").

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED <u>AND</u> RECEIVED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is <u>actually received</u> on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court United States Bankruptcy Court 701 East Broad Street – Room 4000 Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

Jeffrey N. Pomerantz, Esq. Andrew W. Caine, Esq. (admitted *pro hac vice*) PACHULSKI STANG ZIEHL & JONES LLP 10100 Santa Monica Boulevard Los Angeles, California 90067-4100

Telephone: (310) 277-6910 Telecopy: (310) 201-0760 Lynn L. Tavenner, Esq. (VA Bar No. 30083 Paula S. Beran, Esq. (VA Bar No. 34679) TAVENNER & BERAN, PLC

20 North Eighth Street, 2<sup>nd</sup> Floor Richmond, Virginia 23219 Telephone: (804) 783-8300 Telecopy: (804) 783-0178

The status hearing on the Objection will be held at 2:00 p.m. (Eastern Time) on May 10, 2012 at:

United States Bankruptcy Court 701 East Broad Street – Courtroom 5000 Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do <u>not</u> need to appear at the status hearing on the Objection.

#### <u>Procedures for Filing a Timely Response and</u> <u>Information Regarding the Hearing on the Objection</u>

<u>Contents</u>. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the

- specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;
- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- a declaration of a person with personal knowledge of the relevant facts e. that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- to the extent such person differs from the person identified pursuant to g. subjection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

**Additional Information**. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy

Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

#### **Additional Information**

<u>Requests for Information</u>. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of <u>www.kccllc.net/circuitcity</u>.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: March 30, 2012

/s/ Paula S. Beran

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-and-

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Counsel to the Circuit City Stores, Inc. Liquidating Trust

#### IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

	X	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., et al.,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
	Y	Iointly Administered

#### LIQUIDATING TRUST'S THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN INVALID CLAIMS)

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidating of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured

Claims (the "Plan") in the above-captioned cases, hereby files this Thirty-First Omnibus

Objection to Claims (Disallowance of Certain Invalid Claims) (the "Objection"), and hereby
moves this court (the "Court"), pursuant to sections 105, 502 and 503 of title 11 of the United

States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the

Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule
3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the
relief sought by this Objection, and in support thereof states as follows:

#### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

#### **BACKGROUND**

- 2. On November 10, 2008 (the "Petition Date"), the debtors in the above-captioned cases (the "Debtors")<sup>1</sup> filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.
- 3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee").

The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City (cont'd)

- 4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).
- 5. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the "Claims Bar Date Order").
- 6. Pursuant to the Claims Bar Date Order, the deadline for filing all "claims" (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date"). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date"). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the "Claims Bar Date Notice").
- 7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in <a href="The Wall Street Journal">The Wall Street Journal</a> (Docket No. 1395) and <a href="The Richmond Times-Dispatch">The Richmond Times-Dispatch</a> (Docket No. 1394).

<sup>(</sup>cont'd from previous page)
Stores PR, LLC (5512).

- 8. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the "503(b)(9) Bar Date Order").
- 9. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the "503(b)(9) Bar Date Notice"). Pursuant to the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was on December 19, 2008 (the "503(b)(9) Bar Date").
- Notice on the 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in <u>The New York Times</u> (Docket No. 549), <u>The Wall Street Journal</u> (Docket No. 548), and <u>The Richmond Times-Dispatch</u> (Docket No. 547).
- 11. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.
  - 12. On April 1, 2009, this Court entered an Order Establishing Omnibus

Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

- 13. On May 15, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "Administrative Claims Bar Date Order").
- 14. Pursuant to the Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests (as defined in the Administrative Claims Bar Date Order) was 5:00 p.m. (Pacific) on June 30, 2009. Pursuant to the Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Administrative Claims Bar Date Order (the "Claims Bar Date Notice").
- 15. On or before May 22, 2009, KCC served a copy of the Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket Nos. 3397 and 4609). In addition, the Debtors published the Administrative Claims Bar Date Notice in <a href="The Financial Times">The Financial Times</a> (Docket No. 3970), <a href="The The Times">The Times</a> (Docket No. 3969) and The Wall Street Journal (Docket No. 3968).
- 16. On August 9, 2010, the Debtors and the Creditors' Committee filed the Plan, which provides for the liquidation of the Debtors' assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.
  - 17. On September 10, 2010, the United States Bankruptcy Court, Eastern

District of Virginia, signed an Order confirming the Plan (Docket No. 8555) (the "Confirmation Order").

- 18. Pursuant to the Plan and Confirmation Order, the deadline for requests for payment of Administrative Claims that arose on and after January 1, 2010 up to and through the Effective Date was January 3, 2011 (the "Final Administrative Bar Date").
- 19. On November 3, 2010, KCC served a copy of the Notice of (I)
  Confirmation of Modified Second Amended Joint Plain of Liquidation of Circuit City Stores,
  Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of
  Creditors Holding General Unsecured Claims Under Chapter 11 of the Bankruptcy Code, (II)
  the Occurrence of the Effective Date and (III) the Deadlines for Filing Administrative Claims,
  Final Fee Applications and Rejection Damages Claims (Docket No. 8865), which included
  notice of the Final Administrative Bar Date, on the 2002 Service List, all of the Debtors'
  scheduled creditors in these cases, the Debtors' equity holders, and certain other parties
  (Docket No. 8947).
- 20. The Plan became effective on November 1, 2010 (the "Effective Date"), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Trust assumed the right and responsibility to liquidate the Debtors' remaining assets and distribute the proceeds to creditors, including the prosecution of Causes of Action and objections to claims.

#### **OBJECTIONS TO CLAIMS**

21. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, disallowing each of the claims identified on Exhibit B attached hereto (the "Claims").

- 22. The basis for disallowance of the Claims listed on Exhibit B attached hereto is that all of the Claims assert, in their entirety, amounts for which the Debtors are not liable.
- 23. Specifically, Exhibit B identifies Claims that are invalid based on the Debtors' books and records. After a review of the Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Claims are liabilities for which the Debtors dispute any liability based on, *inter alia*, (i) variances in pricing, rates or quantities of merchandise provided, (ii) existing credits or deposits, (iii) liabilities already satisfied, and (iv) lack of contractual relationship with the Debtors. Accordingly, the Liquidating Trust requests that the Claims identified on Exhibit B be disallowed for the reasons stated therein.

#### **RESERVATION OF RIGHTS**

24. The Liquidating Trust reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Liquidating Trust reserves the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

#### **NOTICE AND PROCEDURE**

25. Notice of this Objection has been provided to all Claimants with Claims that are the subject to this Objection as identified on Exhibit B and to parties-in-interest in accordance with the Court's Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No. 6208) (the "Case Management Order"). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by

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the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Liquidating Trust is serving the Claimant with this Objection and the exhibit on which the Claimant's claim is listed.

26. To the extent any Claimant timely files and properly serves a response to this Objection by 4:00 P.M. (Eastern) on May 3, 2012 as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference<sup>2</sup> with respect to any such responding claimant at 2:00 P.M. (Eastern) on May 10, 2012 and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as Exhibit A, disallowing each of the claims identified on Exhibit B attached hereto.

#### COMPLIANCE WITH BANKRUPTCY RULE 3007 AND THE OMNIBUS OBJECTION PROCEDURES ORDER

27. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus

<sup>2</sup> In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the Objection do not need to appear at the status conference.

8

Objection Procedures Order.

#### WAIVER OF MEMORANDUM OF LAW

28. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

#### **NO PRIOR RELIEF**

29. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia March 30, 2012 TAVENNER & BERAN, PLC

\_/s/ Paula S. Beran\_

Lynn L. Tavenner (VA Bar No. 30083) Paula S. Beran (VA Bar No. 34679) 20 North Eighth Street, 2<sup>nd</sup> Floor Richmond, Virginia 23219 (804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP Jeffrey N. Pomerantz, Esq. Andrew W. Caine, Esq. 10100 Santa Monica Boulevard Los Angeles, California 90067-4100 (310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP Robert J. Feinstein, Esq. 780 Third Avenue, 36<sup>th</sup> Floor New York, New York 10017 (212) 561-7700

Counsel to the Circuit City Stores, Inc. Liquidating Trust

#### EXHIBIT A

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Andrew W. Caine, Esq.
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Counsel to the Liquidating Trustee

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IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA

	- X	
In re:	:	Chapter 11
CIRCUIT CITY STORES, INC., et al.,	:	Case No. 08-35653 (KRH)
, , <u> </u>	:	, ,
Debtors.	:	
	- X	Jointly Administered

ORDER SUSTAINING LIQUIDATING TRUST'S THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN INVALID CLAIMS)

RICHMOND DIVISION

THIS MATTER having come before the Court<sup>3</sup> on the Liquidating Trust's Thirty-First Omnibus Objection to Claims Omnibus Objection to Claims (Disallowance of Certain Invalid Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibit B attached to the Objection be disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

#### IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

- 1. The Objection is SUSTAINED.
- 2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.

<sup>&</sup>lt;sup>3</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

- 4. The Liquidating Trust's rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.
- 5. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.
- 6. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia	
	, 2012

HONORABLE KEVIN R. HUENNEKENS UNITED STATES BANKRUPTCY JUDGE WE ASK FOR THIS:

TAVENNER & BERAN, PLC

Lynn L. Tavenner (VA Bar No. 30083) Paula S. Beran (VA Bar No. 34679) 20 North Eighth Street, 2<sup>nd</sup> Floor Richmond, Virginia 23219 (804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP Jeffrey N. Pomerantz, Esq. Andrew W. Caine, Esq. 10100 Santa Monica Boulevard Los Angeles, California 90067-4100 (310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP Robert J. Feinstein, Esq. 780 Third Avenue, 36<sup>th</sup> Floor New York, New York 10017 (212) 561-7700

Counsel to the Circuit City Stores, Inc. Liquidating Trust

#### **CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

Paula S. Beran

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In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
12/18/200	1764 2000176401	MADISON GAS AND ELECTRIC COMPANY Stafford Rosenbaum LLP PO Box 1784	Daniel W Stopler	\$12,357.95	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
3/23/2009	12183 2001218301	Madison, WI 53701-1784  MARIN MUNICIPAL WATER DISTRICT  P O BOX 994		\$1,140.55	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
6/9/2009	13220 2001322001	CORTE MADERA, CA 94976-0 MARRIOTT INTL INC ON BEHALF OF THE FORT MYERS CAPE CORAL Collections Administrator Marri Marriott Dr Dept 52 923 21	Androniki Alahouzos	\$5,676.12	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. No detailed support was provided by the claimant.
1/26/2009	6444	Washington, DC 20058  MATRIX TELECOM, INC  7171 Forest Lane Suite 700	Attn General Counsel	\$33,751.57	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
1/28/2009	6801 2000680101	Dallas, TX 75230  MCCABE, CHRIS C  18314 E 9TH AVE		\$675.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant alleges he was advised to use his personal cell phone for Circuit City customer calls. No manager signature authorizing expense. Circuit City
1/29/2009	7755	GREENACRES, WA 99016 MCGAUGH, DAMIEN H		\$845.31	Р	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	had procedures for filing expense reimbursement requests timely to ensure manager approval.  The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support
	2000775501	1805 PORTGLEN LEAGUE CITY, TX 77573							provided with the claim is insufficient to determine the accuracy of the alleged liability.

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In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/26/2009	5714 2000571401	MEMOLI, MELINDA  288 S MAIN ST STE 3		\$489,050.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		THOMASTON, CT 06787							
1/26/2009	5714 2000571402	MEMOLI, MELINDA 288 S MAIN ST STE 3		\$10,950.00	P	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		THOMASTON, CT 06787							
11/24/200	348 2000034801	MERCER 411 W Putnam Ave Ste 425	Attn Alisa Mumola	\$217,830.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	Disputed invoices are pension and trust invoices; claimaint can pursue the Pension Benefit Guaranty Corporation. No liability to Trust.
		Greenwich, CT 06830							
6/24/2009	13479 2001347901	MERCURY INSURANCE COMPANY PO Box 10730		\$23,965.59	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Santa Ana, CA 92711							
3/12/2009	11585 2001158501	MERCURY INSURANCE COMPANY PO Box 10730		\$23,965.59	U	CIRCUIT CITY STORES WEST COAST.	\$0.00	CIRCUIT CITY STORES WEST COAST, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Santa Ana, CA 92711							
1/12/2009	3194 2000319401	MIAMI DADE COUNTY CONSUMER SERVICES DEPARTMENT 140 W Flagler St Ste 1403	Miami Dade County Bankruptcy Unit	\$710.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Miami, FL 33130							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/21/2009	4791 2000479101	MIDTOWN MIAMI COMM DEVLP DIST	Billing Cochran Lyles Mauro G Ramsey PA	\$6,072.50	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant provided no support for this claim.
		Attn Michael J Pawelczyk							
		SunTrust Center							
		515 E Las Olas Blvd 6th Fl							
		Fort Lauderdale, FL 33301							
12/16/200	996	MILLBURY, TOWN OF		\$500.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant alleges liabilities for pricing verification performed in November
		DEPT OF WEIGHTS & MEAS							2008. Support does not include Circuit City
		127 ELM ST							store personell signature and the store was subsequently closed. Furthermore, this claim duplicates claim 4583 which is also under
		MILLBURY, MA 01527							objection.
1/20/2009	4583	MILLBURY, TOWN OF		\$500.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant alleges liabilities for pricing verification performed in November
	2000458301	DEPT OF WEIGHTS & MEAS							2008. Support does not include Circuit City
		127 ELM ST							store personell signature and the store was subsequently closed.
		MILLBURY, MA 01527							
12/18/200	1276 2000127601	MILWAUKEE PRESSURE WASH		\$2,999.99	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to
		PO BOX 170036							determine the accuracy of the alleged liability.
		MILWAUKEE, WI 53217							
12/9/2008	1734 2000173401	MINNIX, KIM D		\$2,314.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to
	2000173401	111 Blue Springs Ct							determine the accuracy of the alleged liability.
		Kissimmee, FL 34743							
12/9/2008	1735	MINNIX, KIM D		\$1,641.00	U	CIRCUIT CITY PROPERTIES,	\$0.00	CIRCUIT CITY PROPERTIES,	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support
	2000173501	111 Blue Springs Ct				LLC		LLC	provided with the claim is insufficient to determine the accuracy of the alleged liability.
		Kissimmee, FL 34743							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/9/2009	3109 2000310901	MISHAWAKA UTILITIES		\$4,653.68	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on
	2000010001	P O BOX 363							account.
		MISHAWAKA, IN 46546-0363							
1/14/2009	6457 2000645701	MISSISSIPPI POWER	ATTN JAN STUART	\$5,945.70	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		401 W MAIN AVE							account.
		LUMBERTON, MS 39455-2436							
1/5/2009	2522 2000252201	MITCHELL, EUGENE O		\$0.00	P	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		808 LAKECREST AVE APT 10							
		HIGH POINT, NC 27265							
1/12/2009	3363 2000336301	MODESTO IRRIGATION DISTRICT		\$9,536.58	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on
		PO Box 5355							account.
		Modesto, CA 95352-5355							
1/5/2009	2576 2000257601	MONTAGE INC		\$2,275.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		3050 CENTRE POINTE DR ST							
		ROSEVILLE, MN 55113							
1/20/2009	4349	MOTION INDUSTRIES		\$619.56	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
	2000434901	PO BOX 1477				0.101120, 1110.		o ronzo, mo.	Statis in its statesty.
		BIRMINGHAM, AL 35201-1477							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
12/4/2008	603	MURRIETA, CITY OF		\$600.00	U	CIRCUIT CITY STORES WEST COAST.	\$0.00	CIRCUIT CITY STORES WEST COAST, INC.	Upon review , this claim duplicates liabilities reconciled in claim 2231.
	2000000301	1 TOWN SQUARE				11201 00/101		00/101, 1110.	
		24601 JEFFERSON AVE							
		MURRIETA, CA 92562							
1/15/2009	4253 2000425301	NASHVILLE ELECTRIC SERVICE		\$16,895.03	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on
	2000420001	1214 CHURCH ST							account.
		NASHVILLE, TN 37246-0003							
12/19/200	1081	NEW YORK CITY DEPT OF FINANCE		\$940.31	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
	2000108101	59 MAIDEN LN							
		NEW YORK, NY 10038							
12/1/2008	212 2000021201	NEW YORK STATE ELECTRIC & GAS CORPORATION		\$23,665.13	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on
		PO Box 5240							account.
		Binghamton, NY 13902							
12/16/200	1146	NEWPORT BEACH, CITY OF		\$591.00	U	CIRCUIT CITY STORES WEST COAST,	\$0.00	CIRCUIT CITY STORES WEST COAST, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to
	2000114601	PO BOX 1768				WEST COAST.		COAST, INC.	determine the accuracy of the alleged liability.
		3300 NEWPORT BLVD							The Trust does not dispute claim 1145 filed by the same entity.
		NEWPORT BEACH, CA 92658	-						
12/18/200	1258	NIXON PEABODY LLP		\$2,600.79	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support
	2000125801	100 Summer St							provided with the claim is insufficient to determine the accuracy of the alleged liability.
		Boston, MA 02110							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/5/2009	2638 2000263801	NORTH ATTLEBOROUGH ELECTRIC 275 LANDRY AVE		\$11,441.49	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		NORTH ATTLEBOROUGH, M	A						
9/15/2009	14635 2001463501	NORTHEAST VERIZON WIRELESS PO Box 3397	Verizon Wireless	\$5,309.22	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Bloomington, IL 61702							
12/5/2008	1543 2000154301	NORTHERN INDIANA PUBLIC SERVICE COMPANY 801 E 86th Ave	Attn Revenue Assurance & Recovery	\$15,866.07	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Merrillville, IN 46410							
1/26/2009	5721 2000572101	NORTHERN STATES POWER CO DBA XCEL ENERGY A MINNESOTA 3215 Commerce St		\$32,292.29	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		La Crosse, WI 54603							
1/13/2009	3988 2000398801	NSTAR ELECTRIC COMPANY 800 Boylston St 17th FI		\$27,824.03	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Boston, MA 02119							
12/16/200	1739 2000173901	NU ENTERPRISES INC  125 Infield Ct		\$560.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		Mooresville, NC 28117							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/13/2009	5999 2000599901	OHIO BUREAU OF WORKERS COMPENSATION PO Box 15567	Legal Division Bankruptcy Unit	\$383,596.82	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The debtor disputes the basis and validity of this claim in it's entirety.
		Columbus, OH 43215-0567							
1/28/2009	7013 2000701301	OLIN, RYAN 20041 Osterman Rd Apt W8		\$250,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		LAKE FOREST, CA 92630							
12/19/200	1392 2000139201	OMEGA WASTE MANAGEMENT INC PO BOX 495		\$47,266.20	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, no liability exist to the Trust per these alleged services were subcontracted through Computerized Waste Systems.
		CORNING, CA 96021							
1/27/2009	6126 2000612601	P PELLEGRINO TRUCKING CO INC PO Box 511 MO		\$716.84	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was subcontracted by another party and has no contractual relationship to the Trust.
		Shrewsbury, MA 01545							
5/13/2009	13035 2001303501	PATRICIA JOHNSON  2680 Bell Hurst Dr		\$550.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Dunedin, FL 34698							
12/13/201	15178 2001517801	Patrick J Manzi Jr and Kimberly Manzi 544 Douglas Ave	Rob Levine & Associates LTD	\$8,000.00	U	Circuit City Stores, Inc.	\$0.00	Circuit City Stores, Inc.	The Trust disputes the basis and validity of this claim in it's entirety.
		Providence, RI 02908							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/28/2009	6755 2000675501	PATRIOT DISPOSAL CO INC 2208 Plainfield Pike		\$1,810.08	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
11/17/200	126	Johnston, RI 02919-5717 PENNSYLVANIA ELECTRIC		\$9,929.13	U	CIRCUIT CITY	\$0.00	CIRCUIT CITY	According to the Tweste backs and records the
11/11//200	2000012601	COMPANY A FIRSTENERGY COMPANY 331 Newman Spgs Rd Bldg 3		<b>\$9,929.13</b>	O	STORES, INC.	\$0.00	STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Red Bank, NJ 07701							
6/15/2009	13374 2001337401	PENSKE  Rt 10 Green Hills PO Box 563	Penske Truck Leasing	\$181,199.83	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Reading, PA 19603							
1/21/2009	4787 2000478701	PINE TREE ENVIRONMENTAL PO Box 275		\$3,120.02	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		West Nyack, NY 10994							
1/22/2009	4918 2000491801	PNM ELECTRIC & GAS SERVICES P O BOX 349		\$13,182.52	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		ALBUQUERQUE, NM 87103							
1/28/2009	7105 2000710501	PORTILLO, CARLOS  PO BOX 412403		\$15,000.00	U	CIRCUIT CITY STORES WEST COAST.	\$0.00	CIRCUIT CITY STORES WEST COAST, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		LOS ANGELES, CA 90041-940							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
12/9/2008	705 2000070501	PORTLAND GENERAL ELECTRIC 7800 SW MOHAWK ST	PORTLAND GENERAL ELECTRIC PGE	\$4,473.58	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		TUALATIN, OR 97062-9192							
12/9/2008	706 2000070601	PORTLAND GENERAL ELECTRIC 7800 SW MOHAWK ST	PORTLAND GENERAL ELECTRIC PGE	\$3,463.03	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		TUALATIN, OR 97062-9192							
1/7/2009	5598 2000559801	POTOMAC ELECTRIC POWER COMPANY PO Box 97274	Рерсо	\$8,112.27	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Washington, DC 20090-7274							
1/16/2009	4620 2000462001	PRECISION CAMERA REPAIR 3 ANNGINA DR		\$1,453.56	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		ENFIELD, CT 06082							
12/18/200	1252 2000125201	PREMIER HOME TECHNICIANS 9508 W GARBIT TRL		\$25,549.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Per the Trust's books and record, all valid liabilities were paid.
		PEORIA, AZ 85383							
1/13/2009	3911 2000391101	PREMIER MOUNTS PO BOX 894441	PROGRESSIVE MARKETING PRODUCTS	\$9,716.56	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety based on the right of setoff against outstanding balances owed to the Trust.
		LOS ANGELES, CA 90189-444							

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1/16/2009	5866 2000586601	PRO FORMANCE BLDG MNT INC 11509 DORSETT RD		\$2,304.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
1/30/2009	9151 2000915101	PROGRESS ENERGY FLORIDA 5225 Tech Doda Dr	Attn Hodges Williams	\$47,785.29	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/22/200	1839 2000183901	Clearwater, FL 33760 PROJECTION PRESENTATION TECHNOLOGY 5803 Rolling Rd Ste 207	Attn Ricky Karim	\$5,427.75	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
12/1/2008	204 2000020401	PUGET SOUND ENERGY PO Box 90868 Closed Accts Dept BOT 01G Bellevue, WA 98009-0868		\$14,563.62	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
1/8/2009	2941 2000294102	QUALITY CONCRETE OF ATLANTA INC 2910 PEACHTREE INDUSTRI		\$320.84	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
1/8/2009	2941 2000294101	BUFORD, GA 30518  QUALITY CONCRETE OF ATLANTA INC  2910 PEACHTREE INDUSTRI  BUFORD, GA 30518		\$2,800.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.

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In re Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
2/3/2009	10893 2001089301	RENDE, RYAN & DOWNES  202 Mamaroneck Ave		\$27,779.88	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		White Plains, NY 10601-0000							
2/4/2011	15211 2001521101	Robert E Marshall	George J Cosenza Attorney at Law	\$19,401.12	U	Circuit City Stores, Inc.	\$0.00	Circuit City Stores, Inc.	The Trust disputes the basis and validity of this claim in it's entirety.
		515 Market St							
		PO Box 4							
		Parkersburg, WV 26102							
1/13/2009	6039 2000603901	ROBERT GENTRY AND ALL THOSE SIMILARLY SITUATED 456 Montgomery St Ste 1400	c o Righetti Glugoski PC Matthew Righetti	\$73,365.60	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	Ordered to reduced amount per docket 7665; but expressly reserved Trust's right to file objections. The Trust denies the validity and basis for the claim entirely and therefore seeks to expunge this claim.
		San Francisco, CA 94104							
1/30/2009	8840 2000884001	ROBINSON, RICHARD R 6505 78TH ST		\$500.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		CABIN JOHN, MD 20818							
1/26/2009	5412 2000541201	ROCHESTER GAS AND ELECTRIC 89 EAST AVENUE		\$10,103.07	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		ROCHESTER, NY 146490001							
1/5/2009	2517 2000251701	ROCKFORD CORPORATION 600 S ROCKFORD DR		\$3,515.55	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. In addition, insufficient support was provided to verify the accuracy of the alleged liabilities.
		TEMPE, AZ 85281							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/21/2009	5266 2000526601	ROCKY MOUNTAIN POWER PO Box 25308		\$19,259.92	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Salt Lake City, UT 84125-0308							
1/27/2009	6043 2000604301	ROLLOFFS HAWAII INC PO Box 30046		\$715.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was subcontracted by another party and has no contractual relationship to the Trust.
		Honolulu, HI 96820							
1/5/2009	2469 2000246901	ROTO ROOTER 6303 MACPHERSON AVE		\$2,659.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability and references "VALUE CITY" as the customer
		LEVITTOWN, PA 19057							vs. Circuit City.
1/7/2009	2723 2000272301	RUSH ELECTRONICS 4402 W EMERALD ST		\$4,779.96	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability, claimaint failed to provide any support that or proof that work was completed, no signed work orders.
		BOISE, ID 83706							
1/5/2009	2495 2000249501	SA COMUNALE CO PO BOX 150		\$8,358.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		BARBERTON, OH 44203-0150							
1/16/2009	5667 2000566701	SAN RAFAEL FINANCE DEPT CITY OF SAN RAFAEL PO BOX 151560 1400 5TH AVE RM 204		\$3,247.00	U	CIRCUIT CITY STORES WEST COAST.	\$0.00	CIRCUIT CITY STORES WEST COAST, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		SAN RAFAEL, CA 94915-5160							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
12/26/200	1994 2000199401	SANTA BARBARA NEWS PRESS PO BOX 1359		\$1,117.89	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. The liabilities are already claimed in claim 677
		SANTA BARBARA, CA 93102-	1						
11/24/200	352 2000035201	SANWEN HK INTERNATIONAL CO LTD	Attn Windy Wang	\$35,741.80	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, claimant has unpaid obligation due and owing to the Trust.
		No 24 3 Sinle Road Tainan 702							
		,							
1/27/2009	6633 2000663301	SATELLITE EXPRESS INC  426 W 46TH ST  ATTN GARY KABROSKY		\$1,015.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		NEW YORK, NY 10036							
1/12/2009	3300 2000330001	P O Box 100002		\$5,397.41	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Cumming, GA 30028-8302							
2/26/2009	11481 2001148101	SCARNATI, MISS GLORIA E 3567 MOUNTAIN VIEW DR N		\$1,439.09	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. The claimant has asserted liabilities which allegedly rose from a 2005 purchase ticket with warranty. In addition, the claim was filed after the general unsecured bar date of 1/30/09.
		PITTSBURGH, PA 15122-2447							
1/29/2009	8244 2000824401	SCOTT, PATRICIA  8224 PILGRIM TERRACE		\$36,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		RICHMOND, VA 232271666							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/29/2009	8244	SCOTT, PATRICIA		\$124,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
	2000824402	8224 PILGRIM TERRACE							
		RICHMOND, VA 232271666							
3/30/2009	12155 2001215501	SCRIPPS NETWORKS LLC DBA DIYNETWORK COM		\$3,571.43	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to
		PO Box 602031							determine the accuracy of the alleged liability as it did not contain any authorized signatures from Circuit City representatives to validate the delivery of goods/services.
		Charlotte, NC 28260-2031							
6/1/2009	13197 2001319701	SECURITY RESOURCES		\$3,228.94	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. This claim duplicates certain liabilities already claimed in claim 1136
	2001010701	SRI CORPORATE CENTER							and was filed on 6/1/2009 while the bar date for
		1155 MARLKRESS RD							general unsecured claims was 1/30/09.
		CHERRY HILL, NJ 08003							
12/19/200	919	SETLIFF & HOLLAND PC		\$1,389.03	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to
	2000031301	4940 DOMINION BLVD							determine the accuracy of the alleged liability.
		GLEN ALLEN, VA 23060							
12/30/200	2129	SIEWERT, DALE		\$873.95	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		183 ENLOE ST							
		HENDERSON, NV 89074-2834							
1/28/2009	7027	SIGHT & SOUND SOLUTIONS		\$11,486.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
	2000702701	2107 ERIN LN							
		BELLEVUE, TN 37221-2229							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/30/2009	8776 2000877601	SIMMONS JANNACE & STAGG LLP 115 EILEEN WAY STE 103		\$3,569.24	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		SYOSSET, NY 11791-3139							
1/29/2009	9791 2000979102	SIMMS, DEREK  103 Federal Manor	Derek L Simms	\$1,800.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Federalsburg, MD 21632							
1/29/2009	9791 2000979101	SIMMS, DEREK  103 Federal Manor	Derek L Simms	\$1,800.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Federalsburg, MD 21632							
12/4/2008	154 2000015401	SLICER & ASSOCIATES LLC PO BOX 1647		\$750.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability. However, the Trust does accept claim 155 which was also filed by the claimant and matches the Trust's books at records for
		WEST CHATHAM, MA 02669							\$9,949.75.
1/5/2009	2529 2000252901	SNOHOMISH COUNTY PUD P O Box 1100		\$7,215.55	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Everett, WA 98206							
12/1/2008	454 2000045401	SOUNDS GOOD INSTALLATIONS LLC 26 FOX RD		\$12,125.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		WALTHAM, MA 02451							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/29/2009	8619 2000861901	SOUTH CAROLINA ELECTRIC & GAS		\$22,706.87	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on
	200000.00.	1426 Main St							account.
		Mail Code 130							
		Columbia, SC 29201							
1/30/2009	8713	SOUTHERN WASTE SYSTEMS OF LA	Kristin Keller AP	\$6,072.80	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant had no
	2000871301	PO Box 641248							contractual relationship to the debtor.
		Kenner, LA 70064							
1/30/2009	9131	SOUTHLAND WASTE SYSTEMS OF GEORGIA		\$1,008.94	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was
	2000913101	2201 Trade Dr							subcontracted by another party and has no contractual relationship to the Trust.
		Macon, GA 31217							
12/30/200	2126 2000212601	ST PETERSBURG, CITY OF PO BOX 2842		\$735.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim indicates the alleged liabilities are from 2007.
		ST PETERSBURG, FL 33731							
12/18/200	1232	STATE OF FLORIDA DEPT OF BUSINESS & PROF REG	ATTN ANNE BAILEY	\$632.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support
	2000123201	OF BUSINESS & PROF REG				STORES, INC.		STORES, INC.	provided with the claim is insufficient to
		C O OFFICE OF GENERAL C							determine the accuracy of the alleged liability.
		DIVISION OF HOTELS & RES							
		1940 N MONROE ST							
		TALLAHASSEE, FL 32399-220							
1/30/2009	8828	STEELE, PHILLIP LEE		\$3,189.74	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
	2000882801	2016 MORNINGSIDE DR APT							
		BURLINGTON , NC 27217							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/29/2009	8419 2000841901	STOCKETT, LES K 9201 PARAGON WAY		\$653.78	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. According to the Trust's books and records, the claimant was paid for the claimed expenses.
		BOYNTON BEACH, FL 33472							
11/28/200	556 2000055601	STRUCTURED WIRING SOLUTIONS INC 2003 SHIRLEY RD		\$10,385.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. The liabilities in claim 556 were included in claim 1632; therefore this claim is duplicative of those liabilities.
									·
1/0/0000	2244	Wilmington, NC 28405		A.E. A.A. A.A.		OLD OLLIT OLT) (	***	OIDOLUT OIT)	
1/8/2009	3041 2000304101	SUN BUILDERS CO		\$154,616.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	Claim is disputed in full until the preference obligations as set forth in adversary proceeding #10-03726 are resolved.
	2000304101	5870 HWY 6 NORTH STE 206							#10-00/20 are resolved.
		HOUSTON, TX 77084							
1/30/2009	9283	SUPERIOR WASTE SERVICES PO Box 10625	Attn Roger Saunders Sec of Treas	\$537.25	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was subcontracted by another party and has no contractual relationship to the Trust.
		Wilmington, NC 28404-0625							
12/8/2008	865 2000086501	TAXTALENT COM  1459 STUART ENGALS BLVD  STE 302		\$995.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		MT PLEASANT, SC 29464							
12/16/200	1744 2000174401	THE BROOKLYN UNION GAS COMPANY DBA NATIONAL GRID NEW National Grid New York One MetroTech Ctr	Attn Mr S Tuminello 13th Fl	\$1,914.10	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Brooklyn , NY 11201							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
11/28/200	105 2000010501	THE CONNECTICUT LIGHT AND POWER COMPANY PO Box 2899	Northeast Utilities Credit and Collection Ctr	\$90,257.63	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Hartford, CT 06101-8307							
12/7/2009	14763 2001476301	THE UNITED TELEPHONE COMPANY OF PENNSYLVANIA LLC PO Box 7971		\$1,312.52	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		Shawnee Mission, KS 66207-09	)						
1/28/2009	7135 2000713501	THOMPSON TRACTOR COMPANY INC PO Box 10367		\$1,099.66	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. The alleged invoice filed with the proof of claim is from April 2006 and does not include a purchase order or authorized signature of approval.
		Birmingham, AL 35202							
1/27/2009	6165 2000616501	THRU WAY PLUMBING & HEATING RFD 5 184 CROTON AVENUE		\$3,848.04	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was subcontracted by another party and has no contractual relationship to the Trust.
		MT KISCO, NY 10549							
1/8/2009	2931 2000293101	THURMAN, PATRICE  844 N Van Ness Ave	Jacob M Weisburg	\$241,326.00	U	CIRCUIT CITY STORES WEST COAST.	\$0.00	CIRCUIT CITY STORES WEST COAST, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Fresno, CA 93728							
1/30/2009	8913 2000891301	TIDEWATER FIBRE CORP DBA TFC RECYCLING 1958 Diamond Hill Rd	TFC Recycling	\$1,143.62	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was subcontracted by another party and has no contractual relationship to the Trust.
		Chesapeake, VA 23324							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/15/2009	3841 2000384101	TIFFANY MAINTENANCE SERVICE PO BOX 25596		\$2,010.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		NEWARK, NJ 07101-0000							
6/1/2009	13222 2001322201	TIFFANY MAINTENANCE SERVICE CO INC Commercial Cleaning Complet PO Box 25596	Abdon Martinez	\$1,206.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		Newark, NJ 07101							
3/8/2010	14827 2001482701	TIFFANY MAINTENANCE SERVICE CO INC PO Box 25596		\$1,876.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		Newark, NJ 07101							
12/11/200	790 2000079001	TIME MACHINE INC, THE 2335 HONOLULU AVE		\$2,982.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		MONTROSE, CA 91020							
12/16/200	1459 2000145901	TMLP PO BOX 870		\$14,958.40	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		TAUNTON, MA 02780-0870							
1/26/2009	5251 2000525101	TROIANO WASTE SERVICES PO Box 3541		\$1,277.84	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was subcontracted by another party and has no contractual relationship to the Trust.
		Portland, ME 04104							

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1/20/2009	4118 2000411801	TRU DEV INC 9500 7TH ST E		\$21,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		RANCHO CUCAMONGA, CA 9							
1/26/2009	5361 2000536101	TRUSSVILLE UTILITIES BOARD, AL P O BOX 836		\$1,183.01	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on payments made on the alleged liability.
1/30/2009	9234	TRUSSVILLE, AL 35173 TUCOWS COM		\$3,750.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on payments made on account.
		96 MOWAT AVE TORONTO, ON M6K3M1							
12/19/200	1040 2000104001	TUCSON ELECTRIC POWER COMPANY Senior Legal Counsel One South Church Ave Ste 10	c o Marc Jerden	\$5,058.91	U	CIRCUIT CITY STORES WEST COAST.	\$0.00	CIRCUIT CITY STORES WEST COAST, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Tucson, AZ 85701							
12/19/200	1691 2000169101	TUCSON ELECTRIC POWER COMPANY One South Church Ave Ste 10	Marc Jerden Senior Legal Counsel	\$5,950.47	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Tucson, AZ 85701							
12/10/200	891 2000089101	TV TECK TELEVISION & VIDEO 15230 HIGHWAY 3		\$3,141.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		WEBSTER, TX 77598							

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/20/2009	4518 2000451801	TXU ENERGY RETAIL COMPANY LLC PO Box 650393	CO Bankruptcy Department	\$45,488.08	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		Dallas, TX 75265-0393							
12/18/200	1284 2000128401	UGI ENERGY SERVICES INC PO BOX 827032		\$3,826.94	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
		PHILADELPHIA, PA 19182-703							
3/9/2010	14838 2001483801	UNITED STATES POSTAL SERVICE 1801 Brook Rd	Main Office Window Services	\$1,860.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Richmond, VA 23232-9998							
12/7/2009	14756 2001475601	UNITED TELEPHONE SOUTHEAST LLC PO Box 7971		\$6,091.04	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Per the Trust's books and record, the liability was paid in full by Tangoe.
		Shawnee Mission, KS 66207-09							
12/29/200	1992 2000199201	UNITED WAY OF VIRGINIA PENINSU 739 THIMBLE SHOALS BLVD		\$1,300.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Upon review, the claim is filed for alleged payroll donations to charity by former employees of the Trust and therefore, the Trust has no obligation on these alleged liabilities.
		NEWPORT NEWS, VA 23606-							
1/2/2009	2402 2000240201	VACAVILLE, CITY OF  Admin Services Finance Divisi 650 Merchant St	City of Vacaville	\$887.50	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Vacaville, CA 95688-6908							

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BRATTLEBORO, VT 05302

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
5/5/2010	15023 2001502301	VADIM RYLOV 456 Montgomery St Ste 1400	c o Righetti Glugoski PC	\$53,365.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. In addition to disputing the validity of the claim, the claim was filed on 5/5/2010 which is after the applicable bar date of 1/30/2009 and is therefore late and should be expunged in it's entirety. Furthermore, this claim is a duplicate of claim 15022.
		San Francisco, CA 94104							
5/5/2010	15022 2001502201	VADIM RYLOV 456 Montgomery St Ste 1400	c o Righetti Glugoski PC	\$53,365.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. In addition to disputing the validity of the claim, the claim was filed on 5/5/2010 which is after the applicable bar date of 1/30/2009 and is therefore late and should be expunged in it's entirety.
		San Francisco, CA 94104							
12/15/200	1130	VECTREN ENERGY DELIVERY/SOUTH 6250 P O BOX 6250		\$9,657.35	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
0.4.7.(0.00	10.105	INDIANAPOLIS, IN 46206-6250							
2/17/2009	10435 2001043502	VELEZ, JOSE  EEOC Atlanta District Office  100 Alabama St SW Ste 4R30	c o Robert K Dawkins Reg Atty	\$10,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. In addition to disputing the validity of the claim, the claim was filed on 2/17/2009 which is after the applicable bar date of 1/30/2009 and is therefore late and should be expunged in it's entirety.
		AH OA 00000							
2/17/2009	10435	Atlanta, GA 30303  VELEZ, JOSE	c o Robert K Dawkins Reg Atty	\$328,000.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. In addition to disputing the validity of the claim, the claim was filed on
		EEOC Atlanta District Office							2/17/2009 which is after the applicable bar date
		100 Alabama St SW Ste 4R30							of 1/30/2009 and is therefore late and should be expunged in it's entirety.
		Atlanta, GA 30303							
12/12/200	827 2000082701	VERMONT GAS SYSTEMS, INC P O BOX 1722		\$629.22	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.

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1/8/2009	2920 2000292001	VICTORVILLE, CITY OF		\$529.71	U	CIRCUIT CITY STORES WEST COAST.	\$0.00	CIRCUIT CITY STORES WEST COAST, INC.	This claim duplicates some liabilities already claimed in claim # 1683
		VICTORVILLE CITY OF 14343 CIVIC DR P O BOX 5001							
		VICTORVILLE, CA 92393-5001							
1/15/2009	4221 2000422101	VIDEO 7		\$16,162.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		22 KNEEN ST							
		SHELTON, CT 06484							
1/16/2009	5625 2000562501	WARE DISPOSAL INC		\$1,223.40	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was subcontracted by another party and has no
	200002301	PO Box 8089							contractual relationship to the Trust.
		Newport Beach, CA 92658							
12/18/200	1762	WASHINGTON GAS	Bankruptcy Dept	\$7,210.89	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
	2000176201	6801 Industrial Rd Rm 320D							
		Springfield, VA 22151							
1/20/2009	4425 2000442501	WASTE CONNECTIONS DBA DM DISPOSAL	DM Disposal	\$945.15	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was subcontracted by another party and has no
		PO Box 532							contractual relationship to the Trust.
		Puyallup , WA 98424-0055							
2/4/2009	10927	WASTE MANAGEMENT	c o Jacquolyn E Mills	\$27,545.97	U	CIRCUIT CITY	\$0.00	CIRCUIT CITY	The Trust disputes the basis and validity of this
	2001092701					STORES, INC.		STORES, INC.	claim in it's entirety.
		1001 Fannin Ste 4000							
		Houston, TX 77002-0000							

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1/30/2009	8711 2000871101	WASTE PRO 4100 Selvitz Rd	Michele Nobles Office Mgr	\$942.28	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was subcontracted by another party and has no contractual relationship to the Trust.
		Ft Pierce, FL 34981-4728							
1/26/2009	8034 2000803401	WCA OF ALABAMA LLC  1130 County Line Rd		\$683.27	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant was subcontracted by another party and has no contractual relationship to the Trust.
		Trafford, AL 35172							
1/5/2009	2506 2000250601	WESTERN EXCHANGE PO BOX 9974		\$637.29	U	CIRCUIT CITY STORES WEST COAST.	\$0.00	CIRCUIT CITY STORES WEST COAST, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
		GLENDALE, CA 91226							
12/18/200	1235 2000123501	WILKINSON BARKER KNAUER LLP 2300 N ST NW STE 700		\$594.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	Per the Trust's book and records, the claimed liabilities were paid on check #4597027 dated 1/22/09.
		WASHINGTON, DC 20037							
1/16/2009	3922 2000392201	WOODBRIDGE GLASS COMPANY INCORPORATED 14312 Jefferson Davis Hwy	Edward H Nethercutt	\$32,060.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety.
		Woodbridge, VA 22191							
3/20/2009	11816 2001181601	WPMT TV  15247 COLLECTIONS CENTE		\$5,877.75	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claim duplicates liabilities in claim 672 and asserts an additional 714.00 without any support.
		CHICAGO, IL 60693							

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12/30/200	2113	YRC LOGISTICS INC	Attn John F Kostelnik	\$16,050.20	U	CIRCUIT CITY STORES, INC.	\$0.00		The Trust disputes the basis and validity of this claim in it's entirety.
	2000211301								
		Frantz Ward LLP							
		2500 Key Center							
		127 Public Sq							
		Cleveland, OH 44114							